## BIRCH, STEWART, KOLASCH & BIRCH, LLP

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PLEASE NOTE: YOU MUST COMPLETE THE FOLLOWING:

Insert Title:

## COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT AND DESIGN APPLICATIONS

PROCESS FOR PRODUCING POLYURETHANE FOAM

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated next to my name; that I verily believe that I am the original, first and sole inventor (if only one inventor is named below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

	and/or the following:	of affached hereto, the applica	tion is identified by the attorney docket	number as set forth above			
Fill in Appropriate	the specification was filed on			as			
Information -	United States Application Number	,					
For Use Without	and amended on	( if applicable); and/or					
Specification	the specification was filed on	October 15,	2004	as PCT			
Attached:	International Application Number	PCT/JP2004/0	11564Q	; and was			
	amended on '						
	I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.						
	I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.						
	I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months (six months for designs) prior to this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows.  I hereby claim foreign priority benefits under Title 35, United States Code, §119 (a)-(d) of any foreign application(s) for patent						
	or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:						
*	Prior Foreign Application(s)			Priority Claimad			
Insert Priority Information:	358420/2003	Japan	October/17/2003	Priority Claimed			
(if appropriate)	(Number)	(Country)	(Month / Day / Year Filed)	Yes No			
	(Number)	(Country)	(Month / Day / Year Filed)	Yes No			
	(Number)	(Country)	(Month / Day / Year Filed)	Yes No			
	(Number)	(Country)	(Month / Day / Year Filed)	Yes No			
Insert Provisional Application(s):	I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below.						
(if any)	(Application Number)			(Filing Date)			
	(Application Number)			(Filing Date)			
	All Foreign Applications, if any, for any Patent or Inventor's Certificate Filed more than 12 months (6 months for designs) Prior to the Filing Date of this Application:						
Insert Requested Information: (if appropriate)	Country	Applica	tion Number Date of	Filing (Month / Day / Year)			
Insert Prior U.S.	I hereby claim the benefit under Title 35, United States Code, §120 of any United States and/or PCT application(s), including for continuation-in-part application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States and/or PCT application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to the patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.						
Application(s):	(Application Number)	(Filing Date)	(Filing Date) (Status - patented, pending, abandoned)				
Page 1 of 2	(Application Number)	(Filing Date)	(Status - patented, pe	inding, abandoned)			

I hereby appoint the practitioners at CUSTOMER NO. 02292 as my attorneys or agents to prosecute this application and/or an international application based on this application and to transact all business in the Patent and Trademark Office connected therewith and in connection with the resulting patent based on instructions received from the entity who first sent the application papers to the practitioners, unless the inventor(s) or assignee provides said practitioners with a written notice to the contrary:

Send Correspondence to:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

COMPLETE THE FOLLOWING:							
Full Name of First or Sole Inventor:	GIVEN NAME	FAMILY NAME	INVENTOR'S SIGNATUI	 RE	DATE*		
Insert Name of Inventor Insert Date This Document is Signed	Shuso	IYOSHI	Shuso Iyoshi		March 28, 2006		
	Residence (City, State & Country)		CITIZENSHIP				
Insert Residence Insert Citizenship	Ohtake-shi, Hiroshima, Japan		Japan				
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Full Name of Second Inventor, if any:	GIVEN NAME	FAMILY NAME	INVENTOR'S SIGNATUR		DATE*		
in one, it diy.	Nobuyuki	WATANABE	Nobuyuxi	Watanabe	March 28, 2006		
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Full Name of Third Inventor, if any	GIVEN NAME	FAMILY NAME	INVENTOR'S SIGNATUR	E .	DATE*		
see above	Residence (City, Sta	ite & Country)	- <del></del>	CITIZENSHIP			
	MAILING ADDRESS	(Complete Street Address incl	uding City, State & Country	·)			
Full Name of Fourth Inventor, if any	GIVEN NAME	FAMILY NAME	INVENTOR'S SIGNATUR	E	DATE*		
see above	Residence (City, Sta	ite & Country)		CITIZENSHIP			
	MAILING ADDRESS (Complete Street Address including City, State & Country)						
Full Name of Fifth Inventor, if any	GIVEN NAME	FAMILY NAME	INVENTOR'S SIGNATUR	E	DATE*		
_			<u> </u>				
see above	Residence (City, State & Country)		CITIZENSHIP				
	MANUNIC ADDRESS (S						
	MAILING ADDRESS (Complete Street Address including City, State & Country)						
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	* DATE OF SIGNATUR	3E					